RÉSUMÉ DIGEST

ACT 624 (HB 181) **2026 Regular Session** **Bacala**

Existing law (R.S. 47:1508(A)) provides that the records and files of the secretary of the Dept. of Revenue are confidential and privileged and that no person shall divulge or disclose any information obtained from such records and files except as authorized by existing law.

New law authorizes the secretary of the Dept. of Revenue to disclose individual-level state income tax return data to the legislative auditor, upon request of the legislative auditor, for the following purposes exclusively:

(1) Ensuring accuracy of Medicaid and SNAP eligibility determinations.

(2) Detecting and preventing fraud in the Medicaid and SNAP programs.

(3) Fulfilling the requirements of existing law relative to Medicaid program integrity.

New law requires the secretary of the Dept. of Revenue to enter into any memorandum of understanding, cooperative endeavor, or other type of agreement as may be necessary to facilitate the sharing of data with the legislative auditor for the purposes set forth in new law.

New law requires that any disclosure pursuant to new law comply with applicable federal law.

Existing law (R.S. 24:513) provides for the powers and duties of the legislative auditor.

New law authorizes the legislative auditor to access individual-level state income tax return data, in accordance with new law, for the following purposes:

(1) Ensuring accuracy of Medicaid and SNAP eligibility determinations.

(2) Detecting and preventing fraud in the Medicaid and SNAP programs.

(3) Fulfilling all other applicable requirements of existing law relative to Medicaid program integrity.

Existing law (R.S. 24:513(G)(1)) provides that an audit report prepared by the legislative auditor is public record, but confidential materials disclosed to the legislative auditor used to prepare an audit report are not public record.

Effective upon signature of governor (June 2, 2026).

(Adds R.S. 24:513(Q) and R.S. 47:1508(B)(44))